In the Matter of the Petition

of

ALBERT B. AND JOAN EARL

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24 day of October , 19 77, she served the within Notice of Default Order by (certified) mail upon Albert B. and Joan Earl

(representative at the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. and Mrs. Albert B. Earl 560 Pequet Road Southport, Connecticut 06490

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

Sworn to before me this

24 ^{day of} October

snet mack

19 77

John Huhn

TA-3 (2/76)

In the Matter of the Petition

of

ALBERT B. AND JOAN EARL

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income

Taxes under Article(s) 22 of the Tax Law for the Year (s) xox xxxxxx(x)

1972

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that the is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24 day of October , 1977, she served the within Notice of Default Order by (certified) mail upon Seymour Heinberg, CPA (representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Seymour Heinberg, CPA

217 Broadway New York, New York 10007

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

24 day of October

and mach

, 19 77

John Huhn



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

October 24, 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

Mr. and Mrs. Albert B. Earl 560 Pequet Road Southport, Connecticut 06490

Dear Mr. and Mrs. Barl:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) of the Tax Law, any proceeding in court to review an adverse decision must be commenced within from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ALBERT B. AND JOAN EARL

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year(x) 1972.

Petitioner(s), Albert B. and Joan Earl, 560 Pequet Road, Southport,

Connecticut 06490 filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(x)

of the Tax Law for the year (x) 1972 . File No. (x) 11728

A small claims hearing on the petition was scheduled before

William Valcarcel, Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, New York, New York,

on September 1, 1977 at 2:45 P.M. . Notice of said small claims

hearing was given to petitioner(s) and petitioner(s) representative,

Seymour Heinberg, CPA . Petitioner(s) or petitioner(s) representative did

not appear at the small claims hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of ALBERT B. AND JOAN EARL be and the same is hereby denied.

DATED: Albany, New York

October 24, 1977

STATE TAX COMMISSION

PRESIDENT

Lines

COMMISSIONER

COMMISSIONER